

Chapter 23

COLLECTION TRANSACTIONS

23-1. Types of Collections. Collections fall into three major categories: appropriation refunds (contra AEP); appropriation reimbursements and receipts to general, special, trust fund, and deposit fund accounts. Generally, collections are not available for expenditure without being appropriated by Congress. Specific statutory authority does exist for many types of collections to be expended without further action by Congress (see AFI 65-601, volume 1). Detailed processing procedures are in applicable transaction directives in the 177 series.

23-2. Appropriation Reimbursements. These represent collections for sales of services or materials to:

- a. Air Force organizations.
- b. Other departments and agencies of DoD.
- c. Non-DoD federal government departments and agencies.
- d. Private individuals, firms, and corporations.
- e. Foreign, state, and local governments.

23-3. Special and Trust Fund Receipt Account Collections. Description and fund symbols are in AFCDD, ADE RE-055. Amounts collected do not increase the special and trust fund appropriations allocated to commands by SF/FMPB.

23-4. General Fund Receipt Account Collections. Prefix collections into general fund receipt accounts (accounts 0800 through 3220) with the two-digit index number of the department or agency making the collection. Descriptions and fund symbols are in AFCDD, ADE RE-055.

23-5. Deposit Fund Account Collections. See AFCDD, ADE DE-610.

23-6. Repayment of Amounts Previously Collected:

- a. If the AFO/Field Organization collects an amount as an appropriation refund and later finds that it should be returned, repay the amount by charging the accounting classification shown on the original collection document.
- b. If the AFO/Field Organization collects an amount as an appropriation reimbursement and later finds that it should be returned (to the individual, entity, fund, etc.), process a voucher to show the transaction as a reverse (negative) appropriation reimbursement citing the accounting classification shown on the original collection document.
- c. If the AFO/Field Organization collects an amount into a Treasury receipt account and later finds that it should be collected into a deposit fund, appropriation, or other account, transfer the amount to the proper account. If the AFO/Field Organization finds that all or any portion should be refunded, process a voucher transferring the amount from the receipt account to an appropriate expenditure or suspense account for disbursement (for example 57X6500). Process SF 1081, Voucher and Schedule of Withdrawals and Credits, per chapter 27, section F. Treat the withdrawal from the Treasury receipt account as a reverse (negative) collection for MAFR purposes. Clearly state the reason for the transfer. Pay refunds from expenditure accounts under disbursement procedures.
- d. If the collecting station collects an amount into a centrally maintained deposit fund in error, it may be adjusted. The collecting station prepares an appropriate voucher as a reverse (negative) collection. Cite the centrally maintained deposit fund and MAFR code shown on the original collection document. This type of repayment is considered to be a reduction of amounts previously collected and is not a disbursement. The central accountable station need not approve adjustments made by the collecting station.

23-7. Disposition of Found and Unclaimed Moneys:

a. Separately Found Moneys:

(1) General. To the extent practical, return separately found moneys to their owner(s) without entry into formal AFO/Field Organization records. If this is not feasible, those moneys turned over to the AFO/Field Organization for custody pending final disposition (regardless of amount) should initially be recorded in suspense account 57X6500.UNCL, Advances Without Orders from Non-Federal Sources, Unclaimed Found Monies Held Pending Final Disposition. Analyze suspense account balance monthly for the purpose of determining whether unclaimed moneys are being held which may be refunded to the depositor without the necessity for presentation of

a claim. Finder's claims may be honored 60 days after placement in suspense account 57X6500.UNCL. Disbursement to the finder, however, should not be made until the finder provides credible evidence of record supporting the claim.

(2) Those moneys that can be identified to the rightful or legal owner, whose whereabouts are known, should be returned to that individual without the necessity for presentation of a formal claim. Often, the AFO/Field Organization must rely on other activities such as the security police or judge advocate to make such a determination.

(3) Prepare a separate "no check drawn" SF 1081 to transfer amounts which have been held more than 60 days to general fund receipt account 57 1060, Forfeiture of Unclaimed Money and Property. Annotate the SF 1081: "Unclaimed balances under 31 U.S.C. 1321 -- see attached schedule for individual amounts and detail data required per DFAS-DE 7010.1-R, paragraph 23-7." Prepare a schedule of individual amounts transferred to support the above SF 1081. For each amount, show previous DV or CV number, date placed in suspense account, full name of individual, rank or grade, SSN, and date of death (if deceased). Cross reference the schedule to the covering SF 1081 and supporting schedule to DFAS-AHA/DE in accordance with chapter 27, section D, and chapter 29, section F. At the time of transfer, annotate the basic supporting documents that funds for the individual items have been transferred to 57 1060.

***b. Money found with personal property.** Collect all money (regardless of amount) found with other lost, abandoned, or unclaimed personal property, along with the proceeds from the sale of that personal property, directly into deposit fund account 57X6001.00XX (see STID DE-610 in the AFDD for description and explanation of "XX"). On each voucher, show the name of person, if known, description of property, and date of sale. After 5 years, DFAS-DE transfers remaining funds in this account into general fund receipt account 571060.

c. Claims to DFAS-DE:

(1) Submit claims received after deposit of unclaimed monies to deposit fund account (DFA) 20X6133 to DFAS-AHA/DE showing:

- (a) Initials and surname of claimant.
- (b) Rank or grade.
- (c) Social security number (SSN).
- (d) Collection voucher number, amount, date, name of finder, and ADSN of office that made the transfer (if known).
- (e) Purpose or reason for which money is due claimant.

(2) Send claims to DFAS-AHR/DE for proceeds of unclaimed USSDP accounts (DFA 57X6010) transferred to DFA 20X6133. Support such claims with the same detail data required in (1) above, in addition to:

- (a) Copy of separation orders.
- (b) Personally signed statement of the claimant's return to the CONUS.

(3) Send claims to DFAS-AHA/DE for monies that do not meet the criteria for transfer to 20X6133. These amounts should have been deposited to receipt account 571060. Provide information listed in (1) above. See 1 TFM 3075.